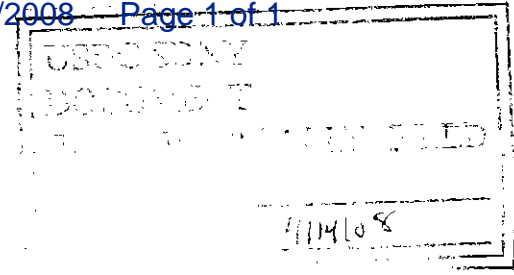


MEMO ENDORSED

**FRIEDMAN & WITTENSTEIN**  
A PROFESSIONAL CORPORATION  
600 LEXINGTON AVENUE  
NEW YORK, NEW YORK 10022  
(212) 750-8700

FAX (212) 223-8391  
WWW.FRIEDMANWITTENSTEIN.COM

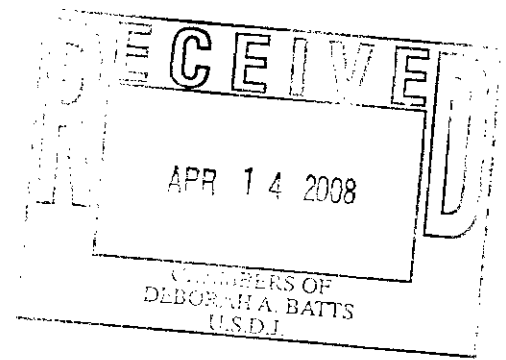


April 11, 2008

**BY HAND**

Honorable Deborah A. Batts  
United States District Judge  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Re: Kramer v. Lockwood Pension Services, Inc., et al.  
08-CV-2429 (DAB) (MHD)



Dear Judge Batts:

We represent the plaintiff in the above-entitled matter. Pursuant to Rule I(E) of Your Honor's Individual Practices, plaintiff hereby respectfully requests that its time to respond to defendant Lincoln Life & Annuity Company of New York's ("Lincoln") Motion to Dismiss, dated March 27, 2008, be extended up to and including April 21, 2008. Pursuant to Local Rule 6.1 and Federal Rules of Civil Procedure 5(b)(2)(E) and 6(d), plaintiff's response is currently due on April 14, 2008.

No previous requests for an extension have been made, and counsel for defendant Lincoln has consented to the requested extension.

Thank you for your consideration.

Respectfully submitted,

*Andrew A. Wittenstein*

Andrew A. Wittenstein

cc: Michael J. Miller, Esq. (by fax)  
Katherine L. Villanueva, Esq. (by fax)

**SO ORDERED**  
*Deborah A. Batts*  
DEBORAH A. BATTS  
UNITED STATES DISTRICT JUDGE  
4/14/08

MEMO ENDORSED

MEMO ENDORSED

MEMO ENDORSED

GRANTED  
DAB